

**City of Fresno**  
**Municipal Restoration Zone Policy**  
**Effective Date: July 1, 2006**

**Municipal Restoration Zone and Policy**

The purpose of this policy is to establish the initial boundaries of a Municipal Restoration Zone (the “MRZ”), to identify economic incentives which the City of Fresno (the “City”) will make available to new and expanding businesses within the MRZ, and to establish the basic conditions or guidelines under which the incentives will be available. This policy, notwithstanding, the City retains the right to take any action allowed by law without the necessity of first amending this policy. Nothing in this policy shall be construed as infringing upon regulations relating to civil rights, equal employment rights, equal opportunity rights, or fair housing rights of any person.

**Public Purpose**

By providing economic development incentives to new businesses locating in, and existing businesses expanding in the MRZ, the City seeks to encourage economic growth and job creation, thereby reducing unemployment and poverty within the City, particularly within the MRZ.

**Public Benefit**

The Council has determined that the public benefit to the City and its residents from creating jobs, reducing unemployment and poverty, and encouraging economic growth outweigh any private benefit that may accrue from incentives available under this policy.

**Background**

The City is a home ruled city organized and existing under a charter adopted under the Constitution of California. Pursuant to its home rule powers, the Council of the City (the “Council”) adopted an Economic Development Policy, pursuant to which the City is to take steps, among other things, to attract industries and businesses to the City and to expand the breadth and diversity of economic activity in the City and provide additional employment opportunities to City residents. The Economic Development Policy establishes the City’s intent to attract industries and businesses by providing economic development incentives that encourage businesses to locate in, expand any existing business in, and to investing private capital in the City, thereby providing direct and substantial benefits to the City by creating employment opportunities for City residents, providing additional revenue to the City, and generally fostering stability and growth in the City's economy.

The City has experienced business and commercial economic development since adopting the Economic Policy and has experienced improved unemployment rates.

Though the City has seen its average unemployment rate fall below 10 percent for the first time in decades, certain areas of the City still suffer from poverty, higher unemployment rates, blight, crime, and hopelessness. October 2005, following the Katrina disaster, the Brookings Institution issued a report,<sup>1</sup> based on the 2000 U.S. census, in which it identified large U.S. Cities with concentrated poverty. This report identified Fresno as having a concentrated poverty rate of 43.5 percent – reflecting the proportion of poor people citywide who lived in 22 extreme poverty neighborhoods – defined as neighborhoods with more than 40 percent of residents living below the federal poverty threshold. See the census tract information and legends set forth in Exhibit B-1, attached.

To encourage businesses to locate in economically distressed areas, such as the proposed MRZ, California and the federal government have enacted legislation to provide targeted business incentive zones. Such programs include, for example, the Federal Empowerment Zone, and the State Enterprise Zone; each intended to benefit economically distressed areas through investment, thereby leading to job creation, blight reduction, and improved quality of life. The health, safety, and welfare of City residents depend on the development, stability, and expansion of private business, industry, and commerce. Certain areas of the City have benefited from these incentive zones. Other areas of the City, such as the proposed MRZ, though economically distressed, and suffering from higher concentrations of poverty, have not.

As a charter city, the City wishes to establish the MRZ and provide incentives to businesses in areas within the proposed MRZ, an economically distressed area, which is essentially within the City's core inner suburban area, notwithstanding that the MRZ may overlap or include all or any part of the state or federal business incentive zones. Mayor Alan Autry first discussed a proposed MRZ in January 2006, as a way to stimulate business growth in areas of the City that are experiencing higher poverty levels and underutilized commercial areas.

June 27, 2006, Council adopted Resolution 2006-251, expressing support for establishing the Municipal Restoration Zone (MRZ) consistent with the June 27, 2006 staff report to Council, and within the proposed boundaries, generally south of McKinley, west of Peach, extending to the City limits. The supporting resolution directed staff to develop all necessary enabling documentation to establish the MRZ including preparing program guidelines, procedures, and forms to implement the economic incentives proposed to be available within the MRZ, and to submit the enabling documentation, proposed guidelines, and incentives to Council for final approval and adoption, and upon any adoption for the MRZ to be effective as of July 1, 2006.

### **Effective Date**

This policy shall be effective as of July 1, 2006. A business, which is newly established or expands on or after July 1, 2006, may apply for certification as an Eligible New or Eligible Expanding Business. The first 12-month Incentive Period, as defined herein shall be July 1, 2006 to June 30, 2007.

### **Responsible Department**

Unless otherwise directed by a Council resolution, the administration of, and the custodian of records for, all original documentation submitted to be certified under, and the approvals to pay out or receive credit for available economic incentives under this policy, shall be the City's Economic Development Department (the "Department").

### **Sunset Date**

Unless Council, by resolution or other action, earlier terminates or extends this policy and program, it shall automatically terminate June 30, 2021, fifteen years from its effective date.

### **Budgeting and Appropriations Limitations**

Notwithstanding the Sunset Date, this policy and all incentives described in it shall be subject to annual budgeting and appropriations. One million dollars has been budgeted for the fiscal year 2006-07. The availability of incentives shall be limited to such budgeted funds each year that this policy exists, and shall be available on a first come first served basis.

Each year, during the budgeting process, and proposed funding for the ensuing fiscal year, the Responsible Department shall provide a report to Council for the fiscal year just ending. Without limitation, the report shall include, the number of applications received and the number certified, the types of businesses applying, the estimated number of new jobs created, the estimated increase in property values, estimated increase in sales taxes, and estimated increase in City business license fees resulting from the certified Eligible New Businesses, and Eligible Expanding Businesses, and the number of Qualified Employees from the MRZ verified as new hires by the Eligible New and Eligible Expanding Businesses, and the total revenue forgone or dollars paid out for the program.

### **The Municipal Restoration Zone**

The MRZ, a map of which is attached as Exhibit B-1, with exception of minor isolated areas, encompasses census tracts, which the 2000 U.S. Census identifies as, having significant percentages of population below the federal poverty line - from low poverty (20 to 39 percent) to extreme poverty (40 percent and above). As a suburban core area, the MRZ includes areas zoned for industrial and commercial activity, and residential areas. The extreme poverty areas not within the proposed MRZ boundary are north of McKinley Avenue, viewed generally, as the dividing line for the more economically stable northern section of the City. Residential areas are included to identify those areas from which Eligible Businesses are encouraged to hire new employees.

### **Effect of Overlapping Business Incentive Areas**

*MRZ Incentives.* MRZ incentives are not intended to be duplicative of any comparable business economic incentives that are available from the City. The incentives available under the MRZ are intended to be in lieu of and not duplicative of any incentives available through the City for any other incentive zone or program, such as the Enterprise Zone or Empowerment Zone, that are the same or substantially similar. An Eligible Business, however, may mix and match incentives, selecting the one that provides the greater benefit, but may not receive duplicative incentives. Fee-related MRZ incentives will be set forth in the City's Master Fee Schedule.

*Enterprise Zone or Empowerment Zone.* The MRZ may include or overlap other business incentive zones, such as the Fresno Enterprise Zone, a federal Empowerment Zone, an area qualified as eligible for Community Block Grant Funds, or other such programs. If a benefit, e.g., a fee waiver or reduction, or a tax related benefit or incentive is available under another zone or program, a business may choose to accept the benefit under the program or incentive area most beneficial to the business, but may not receive duplicative benefits under the multiple programs or zones.

*Inner City Fee Reductions.*

The City has already established an "inner city fee reduction policy" for areas south of Shields, west of Chestnut, Highway City and Pinedale areas. The inner city fee reduction policy provides fee reduction or waiver in planning and zoning/processing fees for both residential and commercial. A substantially similar incentive will be available under the MRZ to businesses only. An Eligible Business in the MRZ may choose the fee reduction that provides the greater benefit, and a reduction under either this program or the MRZ will count toward the maximum \$50,000 aggregate available to an Eligible New or Expanding Business.

*Redevelopment Project Area.* Several redevelopment project areas are within or overlap the MRZ. Any business that is constructing or expanding its physical facilities within a redevelopment project area may be required, under the applicable redevelopment plan to enter an owner participation agreement. In addition, property taxes attributable to increases in property value (called "tax increment") within a redevelopment project area, net of certain costs and pass through taxes, are paid over to the Redevelopment Agency of the City of Fresno (the "Agency"). Therefore, any payment under this MRZ policy relating to property taxes may be severely limited or unavailable. The Responsible Department will encourage Eligible Businesses to communicate with the Agency, regarding any benefits of or requirements associated with being within a redevelopment project area.

*First Year License Fee Exemption.* Under Fresno Municipal Code (the "Code") Section 5-208, the license fee provisions of Code, excluding application processing fees, shall not apply to the first full year of operations of a newly established business beginning operation in the city of Fresno after January 1, 2000, provided that the business has complied with all filing requirements provided for by other sections of the Code. A newly established business shall not be construed to mean the relocation, name change, or ownership change of an existing business. This exemption does not apply to itinerant or

transient businesses of any kind, including any temporary event, or to businesses whose premises are not otherwise permanently located within the city of Fresno.

### **Definitions Applicable to the MRZ**

For purposes of this policy, the following definitions shall apply:

**“Application,”** means the “MRZ New/Expanding Business Eligibility Certification Application” form, as it may be modified or amended from time to time, and a copy of which is attached hereto as Exhibit C.

**“Department,”** means the City’s Economic Development Department, the City department responsible for administering the policy, and the custodian of records for the policy.

**“Director,”** means the Director of the City’s Economic Development Department, or his or her designee.

**“Economic Development Policy”** means the comprehensive Economic Development Policy and Program that Council adopted May 12, 1987, pursuant to its home rule powers, as amended from time to time, a current copy of which is attached hereto as Exhibit "A" and by this reference incorporated herein.

**“Eligible Business Property”** means real property within the MRZ, which the new or expanding business occupies or will occupy under either (a) an ownership interest or (b) a long term lease (a lease term of not less than five years), and which is properly zoned for, or for which the New or Expanding Business holds a conditional use permit, that permits the physical business facilities on, and the business activities of the business on the property.

**“Eligible Expanding Business,”** means a commercial, industrial, retail, or other legitimate business which during an Incentive Period:

- (a) Is a Business that fits within and/or promotes some or all of the City policies set forth in Section B of the Economic Development Policy; and
- (b) Is not a Government Code Section 53084 Business; and
- (c) Is an established business within the MRZ on Eligible Business Property, with at least two employees; and
- (d) Has submitted the MRZ New/Expanding Business Certification to the Director, with satisfactory documentary evidence of its existence,<sup>2</sup> right to do business in the City, and evidence of employer status satisfactory to the Director; and
- (e) Either (i) expands its physical facilities on Eligible Business Property within the MRZ by at least 20 percent (based on useable square footage for business operations), OR (ii) expands the number employees filling full-time jobs by at least 20 percent at its Eligible Business Property, and

- (f) Establishes expansion through evidence satisfactory to the Director, such as, without limitation, real property tax bills showing an increase in assessed property value of at least 20 percent over the prior year's real property tax assessment, not including any Proposition 13 increase in assessed valuation (regarding physical facilities expansion), or payroll records and/or employment tax returns evidencing a 20 percent increase in employees filling full-time jobs.

**“Eligible New Business,”** means a commercial, industrial, retail, or other legitimate business which during an Incentive Period:

- (a) Is a Business that fits within and/or promotes some or all of the City policies set forth in Section B of the Economic Development Policy; and
- (b) Is not a Government Code Section 53084 Business.
- (c) Establishes a physical facilities business location within the MRZ, on Eligible Business Property, and
- (d) Is not an existing business that is changing its name, or changing ownership.
- (e) Is not an itinerant or transient business of any kind, including any temporary event, or to businesses whose premises are not otherwise permanently located within the MRZ.
- (f) Provides evidence satisfactory to the Director such as, without limitation, a deed and/or ad valorem tax statement, confirming ownership of the Eligible Business Property or evidence of a long-term lease (not less than five years) for the Eligible Business Property, and
- (g) Establishes, through evidence satisfactory to the Director, that the business is operating, such as, without limitation, a currently issued business license, a certificate of occupancy, or other evidence.
- (h) Establishes, through evidence satisfactory to the Director, that the Eligible New or Expanding Business created, and employed persons in, at least two full time jobs during the Incentive Period.

**“Eligible Expansion”** means an increase, within an Incentive Period, of (a) at least 20 percent in the useable square footage of the structural facilities used in business operations, or (b) at least a 20 percent increase in the number of employees filling full-time jobs.

**“Government Code Section 53084 Business”** means a business to which, under Labor Code Section 53084, as may be amended from time to time, the City is prohibited from providing any financial assistance. Such businesses include, a vehicle dealer or big box retailer, or a business entity that sells or leases land to a vehicle dealer or big box retailer, which is relocating from another area that is considered within the same market area as the City of Fresno.

**“Incentive Period,”** means the fiscal year (July 1 through June 30). For some incentives, e.g., payment based on business license fees paid, the Incentive Period will be the fiscal year immediately preceding the fiscal year in which a business applies for the

incentive. For other incentives, such as any fee reductions, the Incentive Period will be the fiscal year in which the reduction is sought. The initial Incentive Period under this Policy shall be July 1, 2006 through June 30, 2007

**“Qualified Employee”** unless otherwise noted, means a person whose principal residence is within the MRZ when hired by an Eligible Business for a full-time job (minimum 35 hours per week) during an Incentive Period, and for whom the employer obtains and provides evidence, satisfactory to the Director, of the person’s residence within the MRZ on the date of hire, and evidence of the wages paid to the employee during the Incentive Period.

### **Incentives:**

The economic development incentives identified in this policy will be available subject to procedural and other requirements set forth in this policy, and will be subject to all applicable federal, state and local law. Any person, organization, or corporation desiring to receive the incentives must meet the qualifying requirements and comply with this policy.

Incentives will be available on a first come first served basis, and shall be subject to legally available funds established each fiscal year (July 1 to June 30) through the City’s budgeting and appropriations procedures. Nothing herein shall obligate the City to provide any incentive if funds are not legally available. The City has budgeted \$1,000,000 for economic incentives under the proposed MRZ for the fiscal year 2006-2007. The City, in its sole discretion, may or may not budget funds in future fiscal years.

- A. *Business License Refund or Payment - Maximum availability: three consecutive years.*
- Under the Fresno Municipal Code, businesses and professionals pay quarterly business license fees. An Eligible New or Eligible Expanding Business, between October 1 and June 1 (an 8-month period) following the June 30 end of each Incentive Period, may apply for a payment equal to the business license fees it actually paid during the Incentive Period in which the business was certified under this Policy. For the ensuing two Incentive Periods in which the business is recertified, the Eligible New or Eligible Expanding business may receive a payment based on the business license fees paid during the each of the two Incentive Periods in which recertified provided the appropriate certified and approved documentation is timely submitted to the Responsible Department in form and substance acceptable to the Director. Documentation shall include, but is not limited to the following:
- (i) A copy of the invoice or billing statement.
  - (ii) A copy of the Eligible Business’ canceled check (front and back) showing the amount and date of payment.

The City will pay such refunds/payments from the general fund or other legally available City funds, and such refunds/payments will not affect the bases for determining the license fees.

- B. *Credits for Hiring Qualified Employees. (a) Maximum \$3,000 credit per Incentive Period for each qualified full-time employee (based on 20 percent of wages paid in a single Incentive Period), (b) maximum \$15,000 credits per Eligible Business in a single Incentive Period, (c) for up to five consecutive Incentive Periods.*

An Eligible New or Expanding Business, between October 1 and June 1 (an 8-month period) following the June 30 end of each Incentive Period, may apply to receive, in the Incentive Period then ending, up to \$3,000 credit per Qualified Employee, and up to a maximum of \$15,000 credit in such Incentive Period. The Eligible Business may either (i) in any of its first five consecutive years use the credits to increase the payment under this policy that is equivalent to a percentage of the sales taxes that the Eligible Business paid during the Incentive Period, or (ii) in its fourth and fifth year may use the credits to receive a payment that is the lesser of the amount of business license fees paid in the relevant Incentive Period, or the credits. The credit will be calculated as 20 percent of the wages paid to the Qualified Employee up to a maximum \$15,000 wages in any single Incentive Period, for up to a maximum of \$15,000 in credits during a single Incentive Period, and for a maximum of up to five consecutive Incentive Periods, subject to annual certification.

The Eligible Business will complete a Hiring Voucher, as the form may be revised from time to time, and provide proof, satisfactory to the Director, of employee's residence within the MRZ at time of hire by submitting a voucher application, along with proper current documentation (I-9, W-4, current driver's license, or utility bill), and proof of wages paid through payroll or other records satisfactory to the Director. A copy of a sample Hiring Voucher is attached hereto as Exhibit "D."

To receive hiring credits in each of the two subsequent consecutive Incentive Periods, the Eligible Business will provide evidence satisfactory to the Director of each Qualified Employee's continued employment, and the wages paid. Evidence of residential eligibility may include, without limitation, a current I-9, W-4, voter registration, utility bills, driver's license, or other evidence satisfactory to the Director. Evidence of wages paid may include, without limitation, a copy of current payroll records, or other evidence satisfactory to the Director.

- C. *Building Permit and Development Entitlement Fees. One Time Maximum cumulative fee reduction of \$50,000 for each Eligible Business Property including any additions of property to the site.*

An Eligible New or Eligible Expanding Business, which is certified during an Incentive Period, and applies for the incentive, may receive a one-time reduction of up to 50 percent of building permit fees and development entitlement fees, as set forth in the Master Fee Schedule. The reduction may be available one-time only and apply to a single project, and a single Eligible Business Property, e.g., establishing the business facilities, or expanding the business facilities at the Eligible Business Property. Such reductions *shall not* apply to impact fees. Such reductions shall not be funded from other such fees but shall be funded from the City's general fund or other legally available funds. In setting the rates for such fees, any reductions shall be considered as if paid, and may not be a factor in setting the fees. Where such fee reductions are available under a different program or policy, such as the Enterprise Zone, or under the City's "inner city fee reduction policy," an Eligible Business in the MRZ may choose the fee reduction under the program that provides the greater benefit but may not receive multiple overlapping fee reductions.

Documentation or other certification process will include a provision notifying the business that such fee waiver or reduction may result in the work being conducted under the permit or other entitlement for which fees are reduced or waived being determined to be a public work for prevailing wage purposes, thereby requiring the business or other party contracting for the work to pay **prevailing wages** (see California Labor Code sections 1720, 1726, 1771 and 1781). The business receiving the incentive shall be solely responsible for determining the application of and paying prevailing wages and complying with any other duties arising from such determination.

- D. *Sales and Use/Real Property (Ad valorem) Taxes. Maximum \$10,000 cumulative and aggregated sales and use tax, and real property tax incentives, per Incentive Period for up to five consecutive Incentive Periods.*

*Sales or Use Taxes.*

The State of California, State Board of Equalization collects sales and use taxes from certain businesses in California. The State allocates and pays one percent of such sales or use taxes to the local governments (City and County). The City receives a portion of the one percent for taxable retail sales made in the City limits ("City Sales Taxes"). A certified Eligible New or Expanding Business, between October 1 and June 1 (an 8-month period) following the June 30 end of each Incentive Period, may apply to receive an amount, payable from the City's general fund or other legally available funds, equal to up to 50 percent of the increase in the City Sales Taxes actually allocated to and received by the City in each Incentive Period that the business is certified, for up to five consecutive Incentive Periods after establishing or expanding its business within the MRZ. The payment amount, when aggregated with any amounts to be paid based on ad valorem taxes, shall not exceed \$10,000 for any Incentive Period, and shall

be conditioned on the certified Eligible Business completing a Sales Tax/Property Tax Payment Form, as will be drafted and may be revised from time to time, and providing documentation, satisfactory to the Director to substantiate the following:

- (i) The Eligible Business establishes the amount of increased sales or use taxes it paid to the State during the Incentive Period, the increased sales and use taxes are directly attributable to sales from its new business on and from the Eligible Business Property, and the State shall have allocated and the City shall have received the City Sales Tax during in the Incentive Period, and
- (ii) The business paid the sales or use to the State Board of Equalization, properly reporting Fresno (and the Eligible Business Property as the site of the sale or use, and
- (iii) The State pays and the City receives the sales or use taxes attributable to the Eligible Business for the Eligible Period, and
- (iv) The Eligible Business timely applies for the incentive and provides a sales tax certificate setting forth its collection of sales and use taxes attributable to its business on Eligible Business Property, and provides a copy of the canceled check showing payment, and provides such other supporting documentation as the Director may require.

*Real Property Tax/Ad Valorem Taxes.*

The County allocates and pays a portion of real property ad valorem taxes to the City from taxes assessed to taxable real property and possessory real property interests within the City. Where the real property is also within a redevelopment project area, the Real Development Agency of the City of Fresno receives most if not all of any incremental increase in ad valorem taxes ("tax increment") during the life of the applicable redevelopment plan. The City may or may not receive some of the taxes arising from increased property values. Only ad valorem taxes that the County actually pays to and the City actually receives may be the basis for any payment under this section. City receipt of such ad valorem taxes may be delayed for, e.g., up to 18 months, resulting in a similar delay in the City's payment of any amount relating thereto. Nonetheless, the Eligible Business must apply for the payment within the time allotted.

A certified Eligible New or Expanding Business, which owns its Eligible Business Property, between October 1 and June 1 (an 8-month period) following the June 30 end of each Incentive Period, may apply to receive an amount, paid from the City's general fund, which is equal to up to 50 percent of any increase in ad valorem taxes resulting from establishing or expanding its business on Eligible Business Property that is actually passed through to the City and the City receives. The Eligible Business must first pay the taxes. The 50 percent applies only to that part of the increase which the County allocates and pays to the City in any Incentive Period for which the

business is certified. The Eligible Business may request certification and apply to receive payment for up to five consecutive Incentive Periods after establishing or expanding its business within the MRZ, provided the amount when aggregated with any amounts payable to or paid to the Eligible Business based on sales or use taxes, does not exceed \$10,000 in any single year, and provided the certified Eligible Business documents the following and the following conditions to payment are met:

- (i) The ad valorem taxes exceed the Eligible Business' ad valorem taxes assessed on the Eligible Business Property in the prior tax year, and
- (ii) That the increase is attributable to improvements which the Eligible Business made to the Eligible Business Property, and
- (iii) The Eligible Business paid the ad valorem taxes to the County Tax Assessor (e.g., through copies – front and back – of canceled checks), and
- (iv) The County has allocated to and the City has received a portion of the increased ad valorem taxes from the assessment attributable to the Eligible Business Property and any improvements thereon, and
- (v) The Eligible business timely applies for the incentive and provides such supporting documentation as the Director may require.

### **Application, Certification, and Procedures**

Applications for incentives shall be made to:  
Economic Development Department  
Attention: Director  
2600 Fresno Street, Room 3076  
Fresno, CA 93721-3608

Phone: 621-8350  
Fax: 488-1078

An Eligible New or an Eligible Expanding Business shall submit the necessary paperwork to establish eligibility not later than 90 days after the qualifying event (establishing or expanding the business). If, however, such qualifying event occurred between July 1, 2006 and the date that Council adopts this policy, the 90 days shall run from the date that Council adopts this policy.

In applying for any incentive, the business shall complete a written application for each incentive and shall provide supporting documentation satisfactory to the Director. Supporting documentation shall include, without limitation, the following information:

- The address of the business within the MRZ.
- Evidence of establishing a new or expanded business with the MRZ.
- The business name, address, phone number, and fax number; and of the name, address, and phone number of the owner of the property if other than the business;

the tenants or proposed tenants, if any, and whether the property is owner occupied or leased.

- Upon certification by the Responsible Department, the Eligible Business may thereafter apply for incentives, conditioned on meeting the requisite requirements for each incentive including, without limitation, a written application for and supporting documentation for an incentive.
- The incentive application and documentation will be reviewed initially by the Director, or his or her designee, and when complete and in order, the approved or certified application shall be delivered to the relevant department of the City for further processing. If the Director or any department requests additional information, the failure to timely submit any additionally requested information will cause the application for incentive to be rejected or delayed.
- Information submitted by the applicant regarding the requested incentive is confidential to the extent allowed by law.

#### Attachments:

Exhibit A: Economic Development Policy (1987)  
Exhibit B-1: MRZ Map (with 2000 Census Tract Data & Commercial Areas)  
Exhibit B-2: Enlarged Map showing Proposed MRZ Boundary  
Exhibit C: MRZ New/Expanding Business Certification Application  
Exhibit D: Hiring Voucher

10/31/06 v8 with sunset date

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<sup>1</sup> The Brookings Institution Metropolitan Policy Program: *Katrina's Window: Confronting Concentrated Poverty Across America*.

<sup>2</sup> Such documentation may include, without limitation, a federal tax identification number, a City business license, a certificate of occupancy, a long term lease or property deed. If the business is also within the Fresno Enterprise Zone, it will be required to provide a copy of its completed 3805Z Form AND Form 540 (individual) OR Form 100S (Corporation).